

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
WESTINGHOUSE ELECTRIC COMPANY	:	Case No. 17-10751 (MEW)
LLC, <i>et al.</i>,	:	
	:	
Debtors.¹	:	(Jointly Administered)
	:	
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**NOTICE OF FILING THE DECLARATIONS OF DISINTERESTEDNESS
BY DTT MEMBER FIRMS AS SUBCONTRACTORS**

PLEASE TAKE NOTICE THAT pursuant to this Court’s *Order Pursuant to 11 U.S.C. §§ 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Consulting LLP for Consulting Services Nunc Pro Tunc to November 28, 2017* [Docket No. 2972] (the “Retention Order”), to the extent any non-U.S. member firm of Deloitte Touche Tohmatsu Limited (each a “DTT Member Firm”) provides services as a subcontractor to Deloitte Consulting LLP (“Deloitte Consulting”) in connection with Deloitte Consulting’s engagement with the Debtors, such DTT Member Firm shall file and serve

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster, Inc. d/b/a WECTEC Global Project Services Inc. (8572), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

on the parties set forth in the *Order Pursuant to 11 U.S.C. § 105(a) and 328, Fed. R. Bankr. P. 1015(c), 2002(m), and 9007 Implementing Certain Notice and Case Management Procedures* [Docket No. 101] a declaration of disinterestedness (each a “Declaration”).

PLEASE TAKE FURTHER NOTICE THAT in accordance with the Retention Order, attached hereto as **Exhibits A, B, and C** are the Declarations by the DTT Member Firms in China, Italy, and the United Kingdom, respectively.

Dated: Philadelphia, Pennsylvania
October 1, 2018

lou librandi

Louis Librandi
Principal
Deloitte Consulting LLP

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11
	:
WESTINGHOUSE ELECTRIC COMPANY	: Case No. 17-10751 (MEW)
LLC, <i>et al.</i>,	:
	:
Debtors.¹	: (Jointly Administered)
	:
----- X	

**DECLARATION OF [name of person making the declaration] IN CONNECTION WITH
THE RETENTION OF DELOITTE CONSULTING LLP
BY THE DEBTORS FOR FINANCIAL ADVISORY SERVICES**

I, Dolly Zhang, declare as follows:

1. I am a partner of Shanghai Deloitte Tax Ltd. (“**Deloitte Tax China**”), which has an office at Unit 7, 20/F Bund Center, 222 Yan An Road East, Shanghai, China. Deloitte Tax China is a subcontractor of Deloitte Tax LLP, an affiliate of Deloitte Consulting LLP (“Deloitte Consulting”). I am duly authorized to make and submit this declaration (the “**Declaration**”) on behalf of Deloitte Tax China in connection with the retention of Deloitte Consulting LLP (“**Deloitte Consulting**”) in the above-captioned Chapter 11 Cases, so ordered by the Court (*see*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors’ principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

Docket Nos. 1299, 3489).²

2. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax China or its affiliates.

3. Subject to the foregoing, except as set forth herein and in the attachments hereto, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte Tax China, nor any partner or principal of Deloitte Tax China that is anticipated to provide and/or will provide the services for which Deloitte Tax China is to be retained by Deloitte Consulting as part of the subcontracting work (the “**Engagement Partners/Principals**”) holds any interest adverse to the Debtors; and (b) Deloitte Tax China and the Engagement Partners/Principals have no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the Chapter 11 Cases, except as stated herein or in any attachment hereto.

4. Deloitte Tax China undertook a search to determine and to disclose whether it or its affiliates, is or has been employed by, or have any relationships with the entities (the “**Potential Parties-in-Interest**”), whose specific names were provided to Deloitte Tax China by Deloitte Consulting. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in the Chapter 11 Cases, Deloitte Tax China researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or the significant Potential Parties-in-Interest.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the *Application of Debtors Pursuant to 11 U.S.C. 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Consulting LLP as Financial Advisory Services Provider Nunc Pro Tunc to the Petition Date* [Docket No. 1129].

5. Deloitte Tax China and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other parties-in-interest. Accordingly, Deloitte Tax China and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the Chapter 11 Cases. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte Tax China and/or its affiliates and the Engagement Partners/Principals in matters unrelated to the Chapter 11 Cases. A listing of such parties is attached to this Declaration as Schedule 1.

6. Deloitte Tax China believes that the relationships described herein or reflected on Schedule 1 have no bearing on the services for which Deloitte Tax China has been subcontracted by Deloitte Consulting is being sought by the Debtors in the Chapter 11 Cases.

7. Despite the efforts described above to identify and disclose Deloitte Tax China's connections with the significant Potential Parties-in-Interest in the Chapter 11 Cases, because Deloitte Tax China is a firm with many employees, Deloitte Tax China is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Tax China discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

8. To the best of my knowledge, based on the internal search discussed above, Deloitte Tax China has determined that certain relationships should be disclosed as follows:

- (i) Deloitte Tax China and/or its affiliates provide services in matters unrelated to the Chapter 11 Cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on Schedule 1.
- (ii) In the ordinary course of its business, Deloitte Tax China and its affiliates have

business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the Chapter 11 Cases. For example, from time to time, Deloitte Tax China and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.

- (iii) Certain financial institutions or their respective affiliates (including Citibank, N.A.) listed on Schedule 1 (i) are lenders to an affiliate of Deloitte Tax China (Deloitte Tax China is a guarantor of such indebtedness) and/or (ii) have financed a portion of the capital and/or capital loan requirements of various partners and principals, respectively, of Deloitte Tax China and its affiliates.
- (iv) Deloitte Tax China has provided and continues to provide audit services to certain clients and/or their affiliates in matters unrelated to these Chapter 11 Cases. In its capacity as independent auditor, Deloitte Tax China also provides such clients with ordinary course auditing services and conducts typical audit procedures that may arise from such clients' business arrangements with the Debtors.

9. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte Tax China or its affiliates who are anticipated to provide and/or will provide services to the Debtors and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the U.S. Trustee, the Assistant United States Trustee for the Southern District of New York, and the attorney therefor assigned to the Chapter 11 Cases.

10. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte Tax China and the Engagement Partners/Principals do not hold or represent any interest adverse to the Debtors.

I declare that the foregoing is true and correct.

Dated: September 28, 2018

Dolly Zhang, Partner
[name]
[position]
Shanghai Deloitte Tax Ltd.

Fujitsu Services Limited
Garlock Sealing Technologies
General Electric Company
IHI Corporation
Kennametal Deutschland GmbH
KEPCO
Latham & Watkins LLP
Lazard
Liberty Mutual Insurance Company
Lincoln Electric Company
Lloyd's Register Quality Assurance
Marsh & McLennan
Merrill Lynch
Mitsubishi Corporation
Mitsubishi Heavy Industries, Ltd
Mitsui
Mizuho (USA) Leasing & Finance Corporation
Munich Re
Oracle
Parker Hannifin AB
PJT Partners Inc.
Reed Smith LLP
Royal Bank of Scotland PLC (the)
Ryerson
SAP America Inc.
Seyfarth Shaw LLP
Siemens
SMBC
Sompo Japan Insurance Company of America
Sompo Japan Nipponkoa Insurance Company of Europe Limited
State Nuclear Power Automation System Engineering Company
Sulzer Pump Sweden AB
Sumitomo Corporation Europe Limited
Sumitomo Mitsui Banking Corporation
Toshiba Corporation
TÜV SÜD Akademie GmbH
UniCredit
Verizon
Weil, Gotshal & Manges LLP

Schedule 1

Potential Parties in Interest

Potential parties-in-interest or their affiliates for whom Deloitte Tax China or its affiliates has provided or is currently providing services in matters unrelated to the Chapter 11 Cases, except as set forth above, or with whom such parties have other relationships, including banking relationships.

Accenture LLP
ACE
AIG
AIG's insurance subsidiaries
Allianz Global Corporate & Specialty SE
Amec Foster Wheeler Nuclear UK Ltd.
Ansaldo
Atkins
Banco Santander
Bank of China
Bank of Taiwan
Bank of Tokyo-Mitsubishi UFJ, Ltd.
Beacon
BNP Paribas
Brenntag
CGN Lufeng Nuclear Power Co., Ltd.
China National Technical Import & Export Corporation
China Telecom Beijing Co.
China Unicom Beijing Co.
China Unicom Hy. Branch
China Unicom Sh. Branch
Cigna Corp.
Citibank, N.A.
Dalian Huarui Heavy Industry International Co LTD
Deutsche Bank AG
Doosan Heavy Industries
Eaton Corporation
EDF - Ceidre
Electricite de France
Federal Insurance Company (CHUBB)
Flowserve

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11
	:
WESTINGHOUSE ELECTRIC COMPANY	: Case No. 17-10751 (MEW)
LLC, et al.,	:
	:
	:
Debtors.¹	: (Jointly Administered)
	:
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**CONFIRMATION OF ANTONIO SOLINAS IN CONNECTION WITH THE
DEBTORS' RETENTION OF DELOITTE FINANCIAL ADVISORY SERVICES LLP
AND DELOITTE CONSULTING LLP**

As requested, I confirm as follows:

1. I, Antonio Solinas, am a managing director of the firm Deloitte Financial Advisory Srl ("**Deloitte FA Italy**"), which has an office at Via Tortona 25, 20144, Milan, Italy. I am duly authorized to make this confirmation (the "**Confirmation**") on behalf of Deloitte FA Italy as subcontractor to Deloitte Financial Advisory Services LLP ("**Deloitte FAS**") and Deloitte Consulting LLP ("**Deloitte Consulting**") in connection with the Debtors' retention of Deloitte FAS and Deloitte Consulting, respectively, in the above-captioned Chapter 11 Cases, so ordered

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

by the Court (*see* Docket Nos. 1299, 2972, and 3489).²

2. The statements set forth in this Confirmation are based upon my personal knowledge, information and belief, and/or in records kept by Deloitte FA Italy in the ordinary course of business that were reviewed by me or other personnel of Deloitte FA Italy or its affiliates.

Disinterestedness

3. Subject to the foregoing, except as set forth herein and in the attachments hereto, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte FA Italy, nor any partner, principal, or managing director of Deloitte FA Italy that provided the services for which Deloitte FA Italy was retained (the “**Engagement Partners/Principals/Managing Directors**”) holds any interest adverse to the Debtors; and (b) Deloitte FA Italy and the Engagement Partners/Principals/Managing Directors have no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the Chapter 11 Cases (all such parties’ specific names were provided to Deloitte FA Italy by the Deloitte FAS) adverse to the Debtors, except as stated herein or in any attachment hereto.

4. From time to time, Deloitte FA Italy and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the Chapter 11 Cases, except as set forth herein or in the attachments hereto.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the *Application of Debtors Pursuant to 11 U.S.C. 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Financial Advisory Services LLP as Financial Advisory Services Provider Nunc Pro Tunc to the Petition Date* [Docket No. 1129] or the *Application of Debtors Pursuant to 11 U.S.C. 327(a) and 328, Fed. R. Bankr. P. 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Consulting LLP for Consulting Services Nunc Pro Tunc to November 28, 2017* [Docket No. 2809].

5. Deloitte FA Italy undertook a search to determine and to disclose whether it or its affiliates, is or has been employed by, or have any relationships with the entities (the “**Potential Parties-in-Interest**”) whose specific names were provided to Deloitte FA Italy by Deloitte FAS. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in the Chapter 11 Cases, Deloitte FA Italy researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or the significant Potential Parties-in-Interest. In performing such research, the following criteria were applied:

- a) our research was only related to Deloitte FA Italy affiliates located in Italy;
- b) the checks have been conducted by searching the conflict check system and the local client database;
- c) when we identified any match, where necessary, we asked the relevant engagement partners to check whether the services may have been connected with the bankruptcy;
- d) the research was limited to the last 3 years records;
- e) in performing the research Deloitte FA Italy did not consider the vendor relationships; and
- f) beyond obtaining confirmation from the Engagement Partners, the research did not extend to natural persons operating for Deloitte FA Italy and/or its affiliates.

6. Deloitte FA Italy and its affiliates have relationships with a number of clients, some of which may be creditors of the Debtors or other parties-in-interest. Accordingly, Deloitte FA Italy and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the Chapter 11 Cases. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or

services to Deloitte FA Italy and/or its affiliates and the Engagement Partners/Principals/Managing Directors in matters unrelated to the Chapter 11 Cases. A listing of such parties is attached to this Confirmation as Schedule 1.

7. Despite the efforts described above to identify and disclose Deloitte FA Italy's connections with the significant Potential Parties-in-Interest in the Chapter 11 Cases, because Deloitte FA Italy and its affiliates are a nationwide firm with many employees, Deloitte FA Italy is unable to state with certainty that every client relationship or other connections have been disclosed. In this regard, if Deloitte FA Italy discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

8. To the best of my knowledge, based on the internal search discussed above, Deloitte FA Italy has determined that certain relationships should be disclosed as follows:

- (i) Deloitte FA Italy and/or its affiliates provide services to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest and/or their affiliates listed on Schedule 1. Where necessary, the involved Partners confirmed that such services are unrelated to the Chapter 11 Case.
- (ii) Deloitte FA Italy and/or its affiliates have financial relationships with Unicredit, Marsh S.p.A. and ING Bank N.V.
- (iii) An affiliate of Deloitte FA Italy has provided and continues to provide audit services to certain Debtor's largest unsecured creditors and other Potential Parties-in-Interest and/or their affiliates in its capacity as independent auditor.

9. Furthermore, through reasonable inquiry and to the best of my knowledge, information and belief, I have no reason to not believe there is any connection between the personnel of Deloitte FA Italy or its affiliates who provided services to the Debtors and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the U.S. Trustee, the Assistant United States Trustee for the Southern District of New York, and the attorney therefor assigned to the Chapter 11 Cases.

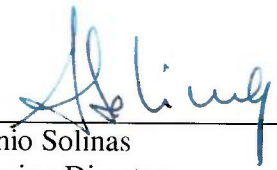
10. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte FA Italy and the Engagement Partners/Principals/Managing Directors do not hold

or represent any interest adverse to the Debtors, and I have no reason to believe that Deloitte FA Italy and the Engagement Partners/Principals/Managing Directors are not “disinterested persons” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

Scope of Services

11. Deloitte FA Italy agreed to perform financial advisory services to Deloitte FAS for the Debtors in accordance with the specific instructions received from Deloitte FAS.

Dated: September 28, 2018



Antonio Solinas
Managing Director
Deloitte Financial Advisory Srl

Schedule 1

Potential Parties in Interest

Potential parties-in-interest or their affiliates for whom Deloitte FA Italy or its affiliates has provided or is currently providing services in matters unrelated to the Chapter 11 Cases, except as set forth above, or with whom such parties have other relationships, including banking relationships.

AB Sandvik Materials Technology
AB Sandvik Materials Technology/SZ
ABB AB
Accenture LLP
ACE European Group Limited
Aetna Inc.
AIG
Air Products & Chemicals Inc.
Airgas Inc.
Allegheny Power
Amec Foster Wheeler Nuclear UK Ltd.
Axiomtek Systems
AXPO Power AG
Banco Santander
BP Energy CO.
CB&I
Deutsche Bank AG
DRS Consolidated Controls Inc.
E.ON Generation GmbH
E.ON Kernkraft GmbH
E.ON Kernkraftwerk GmbH
E.ON New Build & Technology GmbH
Eaton Corporation
ENDESA
ENGIE
Flowserve
Fluor Corp.
Graftech International Holdings, Inc.
Honeywell Analytics Inc.
IBM Credit LLC
IHI Corporation
ING Bank N.V.

JPMorgan Chase Bank, N.A.
Kennametal Inc. - Latrobe
Kennametal Stellite LP
Lazard
Mangiarotti S.p.A.
MARSH SpA
Mitsubishi Corporation
Mitsubishi Heavy Industries, Ltd
Mitsui
Mitsui Sumitomo Insurance Company of America
Mitsui Sumitomo Insurance USA Inc.
Mizuho (USA) Leasing & Finance Corporation
Mizuho Bank, Ltd.
Oracle
Royal and Sun Alliance Insurance Plc
Royal Bank of Scotland PLC (the)
RWE
Siemens AG
Starwood Capital
Sumitomo Corporation Europe Limited
Sumitomo Mitsui Banking Corporation
Tengizchevroil
Time Warner
UniCredit
UniCredit Bank AG
Uniper Anlagenservice GmbH
Uniper Sweden AB
Veolia Es Industrial Services Inc.
Verizon
Verizon Business
Verizon Wireless
Waste Control Specialists LLC
Waste Management North
Waste Management of Kennewick
Waste Management of Utah
Waste Management of WI-MN
Wells Fargo Bank, N.A.
Wesco

EXHIBIT C

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
WESTINGHOUSE ELECTRIC	:	Case No. 17-10751 (MEW)
COMPANY LLC, et al.,	:	
	:	(Jointly Administered)
Debtors.¹	:	
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**DECLARATION OF DISINTERESTEDNESS
BY DELOITTE LLP**

I, Peter Fleming Holmes, under penalty of perjury declare as follows:

1. I am a Partner at Deloitte LLP ("Deloitte UK"), which has offices located at Hill House, 1 Little New Street, London, EC4A 3TR. I am duly authorised to make and submit this declaration ("the Declaration") on behalf of Deloitte UK as subcontractor to Deloitte Consulting LLP in relation to the Export Compliance Work (as defined below).

2. The Declaration is submitted pursuant to the *Order Pursuant to 11 U.S.C. §§ 327(A) and 328, Fed. R. Bankr. P. 2014(A) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Consulting LLP for Consulting Services Nunc Pro Tunc*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (2348), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), Stone & Webster, Inc. (d/b/a WECTEC Global Project Services Inc.) (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

to November 28, 2017 [D.I. 2972] (the “Order”)¹ authorizing the above captioned debtors and debtors in possession (collectively, the “Debtors”) to retain Deloitte Consulting LLP (“Deloitte Consulting”).

3. As set forth more fully in the Debtors’ application to retain Deloitte Consulting (the “Application”),² the Debtors sought to retain Deloitte Consulting to provide certain consulting services in connection with assessing the manufacturing and export compliance, and procure-to-payment practices of the Debtors’ businesses (the “Export Compliance Work”).

4. The Application was supported by the declaration of Louis Librandi, a principal of Deloitte Consulting (the “Librandi Declaration”), a copy of which is annexed as **Exhibit 1**.³ As stated in the Librandi Declaration, it was contemplated that Deloitte Consulting would engage, on a subcontracting basis, certain DTT Member Firms to assist with the Export Compliance Work. Indeed, pursuant to that work order dated November 28, 2017, as amended (the “Assessment Work Order”), a copy of which is annexed hereto as **Exhibit 2**, Deloitte Consulting engaged Deloitte UK as a subcontractor to assist with the Export Compliance Work.⁴

5. As set forth in the Order, subcontractors engaged by Deloitte Consulting are required to submit separate declarations of disinterestedness. Specifically, paragraph seven of the Order provides as follows: “To the extent any DTT Member Firm provides services as a subcontractor to Deloitte Consulting in connection with Deloitte Consulting’s engagement with

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

³ The Librandi Declaration and the disclosures contained therein are hereby incorporated by reference and made a part hereof.

⁴ The Debtors consented to Deloitte Consulting subcontracting its obligations under the Assessment Work Order to Deloitte UK pursuant to the master services agreement between Westinghouse Electric Company LLC and Deloitte LLP, dated April 11, 2011, a copy of which is annexed to the Application.

the Debtors, such DTT Member Firm shall file and serve to the Notice Parties a declaration of disinterestedness.” This declaration is being made pursuant to the terms of the Order and in furtherance of Deloitte UK’s engagement as a subcontractor in connection with the Export Compliance Work.

6. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte UK.

7. Deloitte UK undertook a search to determine and to disclose whether it is or has been employed by, or has any relationships with, certain of the Debtors’ significant creditors and other parties-in-interest (“Potential Parties-in-Interest”). Deloitte UK researched its databases of client relationships and connections and performed reasonable due diligence to determine whether it had any relationships with the Debtors or the significant Potential Parties-in-interest. This included database searches across the following:

- Deloitte UK’s conflicts database which details current opportunities and engagements which are current or have been completed in the past 4 years;
- Deloitte UK’s billing system;
- Deloitte UK’s business relationships management system; and
- Deloitte UK’s local restricted entities database (which contains details of Deloitte UK’s audit clients and their affiliates).

8. At all times during Deloitte UK’s engagement in connection with the Export Compliance Work, Deloitte UK did not, with respect to the Export Compliance Work, (a) hold any interest adverse to the Debtors; or (b) have a relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the Chapter 11 Cases, except as stated herein.

9. From time to time, Deloitte UK has provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the Chapter 11 Cases.⁵

10. Deloitte UK has relationships with thousands of clients, some of which may be creditors of the Debtors or other parties-in-interest. Accordingly, Deloitte UK has had, currently has and/or may have in the future relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the Chapter 11 Cases. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte UK in matters unrelated to the Chapter 11 Cases.

11. In addition to the foregoing, to the best of my knowledge and based on the internal search discussed above, Deloitte UK has determined that certain relationships should be disclosed as follows:

- a. Deloitte UK currently advises a UK governmental entity with respect to a nuclear fuel production installation site in Salwick, near Preston in Lancashire, England. The site is operated by Springfield Fuels Limited, under the management of Westinghouse Electric UK Limited, under a 150-year lease. Both Springfield Fuels Limited and Westinghouse Electric UK Limited are non-debtor affiliates of the Debtors. Debtor Westinghouse Electric Company LLC and non-debtor Westinghouse UK Holdings Limited are guarantors with respect to the lease. Deloitte UK's engagement with the UK governmental entity is unrelated to the services Deloitte UK provided, as subcontractor, to the Debtors in connection with the Export Compliance Work.
- b. In the ordinary course of business, Deloitte UK and/or its subsidiaries have provided, and may currently provide, non-audit professional services in matters unrelated to the Chapter 11 Cases to certain non-debtor affiliates of the Debtors.

⁵ Deloitte UK provides audit services to Weil, Gotshal & Manges (London) LLP and Weil, Gotshal & Manges (Paris) LLP in matters unrelated to the Export Compliance Work.

- c. In the ordinary course of business, a subsidiary of Deloitte UK has provided, and may currently provide, actuarial services for the Combined Nuclear Pension Plan, which covers, among others, certain individuals currently or previously employed by certain non-debtor affiliates of the Debtors.

12. Deloitte UK believes that the relationships described herein have had no bearing on the Export Compliance Work for which Deloitte UK was subcontracted by Deloitte Consulting in the Debtors' Chapter 11 Cases. Furthermore, such relationships do not impair Deloitte UK's disinterestedness.

13. Despite the efforts described above to identify and disclose Deloitte UK's connections with Potential Parties-in-Interest in the Chapter 11 Cases, because Deloitte UK is a nationwide firm with many employees, Deloitte UK is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte UK discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Bankruptcy Court.

14. Through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte UK who performed the Export Compliance Work for the Debtors and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the U.S. Trustee, and the Assistant United States Trustee for the Southern District of New York.

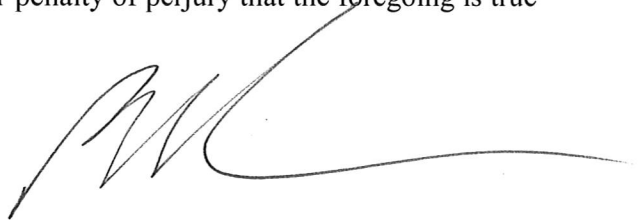
15. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte UK does not hold or represent any interest adverse to the Debtors or their estates with respect to the Export Compliance Work in which Deloitte UK was subcontracted as required by section 327(a) of the Bankruptcy Code and referenced by section 328 of the Bankruptcy Code, and I believe that Deloitte UK is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

16. Deloitte UK's fees for the services performed under the Assessment Work Order were included in Deloitte Consulting's fees billed to the Debtors, and Deloitte Consulting paid such amounts directly to Deloitte UK.

17. Deloitte UK has not agreed to share any portion of the compensation received from Deloitte Consulting with any other person, other than as permitted by section 504(b) of the Bankruptcy Code.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: September 24, 2018

A handwritten signature in dark ink, appearing to be 'PWC', is written above a horizontal line.